

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

16201200200000
City Clerk
PO Box 308
Aplington, IA 50604

CITY OF APLINGTON, IOWA
DUE: December 1, 2017

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	425,160		425,160	419,280
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	425,160		425,160	419,280
Delinquent property taxes	0		0	
TIF revenues	0		0	2,219
Other city taxes	68,976	0	68,976	66,817
Licenses and permits	1,180	0	1,180	975
Use of money and property	14,308	0	14,308	15,200
Intergovernmental	201,456	0	201,456	217,745
Charges for fees and service	154,316	1,048,664	1,202,980	1,210,150
Special assessments	412	0	412	0
Miscellaneous	107,939	0	107,939	25,750
Other financing sources	787,185	0	787,185	1,020,000
Total revenues and other sources	1,760,932	1,048,664	2,809,596	2,978,136
Expenditures and Other Financing Uses				
Public safety	273,647	0	273,647	270,585
Public works	245,276	0	245,276	250,100
Health and social services	1,400	0	1,400	2,500
Culture and recreation	167,383	0	167,383	166,187
Community and economic development	2,030	0	2,030	2,215
General government	126,998	0	126,998	147,665
Debt service	135,706	0	135,706	140,930
Capital projects	940,508	0	940,508	1,020,000
Total governmental activities expenditures	1,892,948	0	1,892,948	2,000,182
Business type activities	0	973,474	973,474	1,039,050
Total ALL expenditures	1,892,948	973,474	2,866,422	3,039,232
Other financing uses, including transfers out	25,000	14,000	39,000	39,000
Total ALL expenditures/And other financing uses	1,917,948	987,474	2,905,422	3,078,232
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-157,016	61,190	-95,826	-100,096
Beginning fund balance July 1, 2016	183,081	345,279	528,360	548,436
Ending fund balance June 30, 2017	26,065	406,469	432,534	448,340

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 526,000	Other long-term debt	\$ 0
Revenue debt	\$ 2,126,289	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 2,288,440

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted 11-14-2017	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Debra J. Prier	Telephone → 319	Area Code 319
Signature of Mayor or other City official (Name and Title)		Number 347-2425
		Extension
		Date signed 11/8/2017

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF APLINGTON					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
1	Section A - TAXES											1		
2	Taxes levied on property	231,889	90,615		102,656			425,160			425,160	2		
3	Less: Uncollected property taxes - Levy year							0			0	3		
4	Net current property taxes	231,889	90,615		102,656	0		425,160		T01	425,160	4		
5	Delinquent property taxes							0		T01	0	5		
6	Total property tax	231,889	90,615		102,656	0	0	425,160			425,160	6		
7	TIF revenues							0		T01	0	7		
8	Other city taxes													
8	Utility tax replacement excise taxes	1,873						1,873		T15	1,873	8		
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9		
10	Parimutuel wager tax							0		C30	0	10		
11	Gaming wager tax							0		C30	0	11		
12	Mobile home tax							0		T19	0	12		
13	Hotel/motel tax							0		T19	0	13		
14	Other local option taxes		67,103					67,103		T09	67,103	14		
15	TOTAL OTHER CITY TAXES	1,873	67,103	0	0	0	0	68,976	0		68,976	15		
16	Section B - LICENSES AND PERMITS	1,180						1,180		T29	1,180	16		
17	Section C - USE OF MONEY AND PROPERTY											17		
18	Interest	1,565				7		1,572		U20	1,572	18		
19	Rents and royalties	12,736						12,736		U40	12,736	19		
20	Other miscellaneous use of money and property							0		U20	0	20		
21								0			0	21		
22	TOTAL USE OF MONEY AND PROPERTY	14,301	0	0	0	7	0	14,308	0		14,308	22		
23												23		
24	Section D - INTERGOVERNMENTAL											24		
25												25		
26	Federal grants and reimbursements											26		
27	Federal grants							0		B89	0	27		
28	Community development block grants							0		B50	0	28		
29	Housing and urban development							0		B50	0	29		
30	Public assistance grants							0		B79	0	30		
31	Payment in lieu of taxes							0		B30	0	31		
32								0			0	32		
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33		
34												34		
35												35		
36												36		
37												37		
38												38		
39												39		
40												40		

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF APLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		142,230					142,230		C46	142,230	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,270						2,270		C89	2,270	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	2,270	142,230	0	0	0	0	144,500	0		144,500	60
61												61
62	Local grants and reimbursements											62
63	County contributions	7,581						7,581			7,581	63
64	Library service							0		D89	0	64
65	Township contributions	40,128						40,128		D89	40,128	65
66	Fire/EMT service	9,247						9,247		D89	9,247	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	56,956	0	0	0	0	0	56,956	0		56,956	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	59,226	142,230	0	0	0	0	201,456	0		201,456	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	186,451	A91	186,451	73
74	Sewer							0	139,112	A80	139,112	74
75	Electric							0	723,101	A92	723,101	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	77,731						77,731		A81	77,731	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF APLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	62,548						62,548		A89	62,548	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	6,883					614	7,497		A03	7,497	98
99	Library charges	2,514						2,514		A89	2,514	99
100	Park, recreation, and cultural charges	4,026						4,026		A61	4,026	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	153,702	0	0	0	0	614	154,316	1,048,664		1,202,980	104
105												105
106	Section F - SPECIAL ASSESSMENTS		412					412		U01	412	106
107	Section G - MISCELLANEOUS											107
108	Contributions	91,582						91,582		U99	91,582	108
109	Deposits and sales/fuel tax refunds	786						786		U99	786	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	37						37		U30	37	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	9,315						9,315			9,315	113
114	Loan repayments			6,219				6,219			6,219	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	101,720	0	6,219	0	0	0	107,939	0		107,939	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF APLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	563,891	300,360	6,219	102,656	7	614	973,747	1,048,664		2,022,411	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					748,185		748,185		NR	748,185	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans				29,000			29,000			29,000	127
128	Internal TIF loans and transfers in				10,000			10,000			10,000	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	39,000	748,185	0	787,185	0		787,185	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	563,891	300,360	6,219	141,656	748,192	614	1,760,932	1,048,664		2,809,596	132
133												133
134	Beginning fund balance July 1, 2016	185,050	376,766	200,307	27,358	-653,211	46,811	183,081	345,279		528,360	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	748,941	677,126	206,526	169,014	94,981	47,425	1,944,013	1,393,943		3,337,956	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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155												155
156												156
157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017					CITY OF APLINGTON		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	106,005	55,002					161,007		E62	161,007	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	32,405						32,405		E24	32,405	13
14	Purchase of land and equipment	15,000						15,000		G24	15,000	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	60,235						60,235		E32	60,235	16
17	Purchase of land and equipment	5,000						5,000		G32	5,000	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	218,645	55,002		0	0	0	273,647			273,647	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF APLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		154,599					154,599		E44	154,599	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		7,235					7,235		E44	7,235	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	83,442						83,442		E81	83,442	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	83,442	161,834		0	0	0	245,276			245,276	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF APLINGTON			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation							0		E32	0	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation	1,400						1,400		E79	1,400	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	1,400	0		0	0	0	1,400			1,400	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
110												110	
111												111	
112												112	
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120												120	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF APLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	67,930	7,764					75,694		E52	75,694	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	36,190						36,190		E61	36,190	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	40,941	1,999					42,940		E61	42,940	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	9,775	957					10,732		E03	10,732	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	1,668	159					1,827		E61	1,827	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	156,504	10,879		0	0	0	167,383			167,383	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	1,346	9	300				1,655		E89	1,655	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			375				375		E89	375	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,346	9	675	0	0	0	2,030			2,030	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF APLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,623	422					5,045		E29	5,045	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	37,492	23,200					60,692		E23	60,692	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,925						1,925		E25	1,925	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	11,899	82					11,981		E31	11,981	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	47,355						47,355		E89	47,355	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	103,294	23,704	0	0	0	0	126,998			126,998	176
177	Section G — DEBT SERVICE				135,706			135,706			135,706	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	135,706	0	0	135,706			135,706	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						940,508		940,508			940,508	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	940,508	0	940,508		940,508	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	940,508	0	940,508			940,508	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	564,631	251,428	675	135,706	940,508	0	1,892,948			1,892,948	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF APLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								90,119	E91	90,119	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								55,394	E80	55,394	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								722,060	E92	722,060	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF APLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237		
238	Other business type — Current operation										E89	0	238	
239	Purchase of land and equipment										G89	0	239	
240	Construction										F89	0	240	
241													241	
242	Enterprise Debt Service										105,901		105,901	242
243	Enterprise Capital Projects												0	243
244	Enterprise TIF Capital Projects												0	244
245	Internal service funds — <i>Specify</i>													245
246													0	246
247													0	247
248													0	248
249													0	249
250													0	250
251	TOTAL BUSINESS TYPE ACTIVITIES										973,474		973,474	251
252														252
253	TOTAL EXPENDITURES <i>(Sum of lines 194 and 251)</i>	564,631	251,428	675	135,706	940,508	0	1,892,948	973,474		2,866,422	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE			254
255	Regular transfers out		15,000					15,000	14,000		29,000	255		
256	Internal TIF loans/repayments and transfers out			10,000				10,000			10,000	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	0	15,000	10,000	0	0	0	25,000	14,000		39,000	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES <i>(Sum of lines 253 and 258)</i>	564,631	266,428	10,675	135,706	940,508	0	1,917,948	987,474		2,905,422	259		
260														260
261	Ending fund balance June 30, 2017:													261
262	Governmental:													262
263	Nonspendable						47,425	47,425			47,425	263		
264	Restricted		479,548	195,851	33,308			708,707			708,707	264		
265	Committed							0			0	265		
266	Assigned							0			0	266		
267	Unassigned	184,310	-68,850			-845,527		-730,067			-730,067	267		
268	Total Governmental	184,310	410,698	195,851	33,308	-845,527	47,425	26,065			26,065	268		
269	Proprietary										406,469		406,469	269
270	Total ending fund balance June 30, 2017	184,310	410,698	195,851	33,308	-845,527	47,425	26,065	406,469		432,534	270		
271	TOTAL REQUIREMENTS <i>(Sum of lines 259 and 270)</i>	748,941	677,126	206,526	169,014	94,981	47,425	1,944,013	1,393,943		3,337,956	271		
272														272

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF APLINGTON Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																		
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td style="width:70%;">Amount paid to other local governments</td> </tr> <tr><td>Correction.....</td><td>M05 \$</td></tr> <tr><td>Health.....</td><td>M32</td></tr> <tr><td>Highways.....</td><td>M44</td></tr> <tr><td>Transit subsidies.....</td><td>M94</td></tr> <tr><td>Libraries.....</td><td>M52</td></tr> <tr><td>Police protection.....</td><td>M62</td></tr> <tr><td>Sewerage.....</td><td>M80</td></tr> <tr><td>Sanitation.....</td><td>M81</td></tr> <tr><td>All other.....</td><td>M89 \$</td></tr> </table>				Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td style="width:70%;">Amount paid to State</td> </tr> <tr><td>Highways.....</td><td>L44 \$</td></tr> <tr><td>All other.....</td><td>L89 \$</td></tr> </table>				Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$
Purpose	Amount paid to other local governments																																		
Correction.....	M05 \$																																		
Health.....	M32																																		
Highways.....	M44																																		
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Libraries.....	M52																																		
Police protection.....	M62																																		
Sewerage.....	M80																																		
Sanitation.....	M81																																		
All other.....	M89 \$																																		
Purpose	Amount paid to State																																		
Highways.....	L44 \$																																		
All other.....	L89 \$																																		
Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																		
										Amount - Omit cents																									
Total salaries and wages paid.....										200 \$	306,668																								
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																		
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year																											
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)																											
1. Water utility	19U \$ 468,000	29U \$	39U \$ 22,000	49U \$ 446,000	49U \$	49U \$	49U \$	191 \$	8,190																										
2. Sewer utility	19U 120,000	29U	39U 40,000	49U 80,000	49U	49U	49U	189	4,920																										
3. Electric utility	19U	29U	39U	49U	49U	49U		192																											
4. Gas utility	19U	29U	39U	49U	49U	49U		193																											
5. Transit-bus	19U	29U	39U	49U	49U	49U		194																											
6. Industrial Revenue	19T 24T		34T		44T	44T		189																											
7. Mortgage revenue	19T 24T		34T		44T	44T		189																											
8. TIF revenue	19U 29U		39U	49U	49U	49U	49U	189																											
9. Other-Specify	19U 29U		39U	49U	49U	49U	49U	189																											
10. Water utility	19U 733,000	29U	39U 34,000	49U	49U	49U 699,000	49U	189	12,828																										
11. Water utility	19U 768,563	29U 64,116	39U 45,000	49U	49U	49U 787,699	49U	189	13,826																										
12. Sewer utility	19U	29U 685,590	39U 46,000	49U	49U	49U 639,590	49U	189	11,241																										
13.	19U	29U	39U	49U	49U	49U	49U	189																											
14.	19U	29U	39U	49U	49U	49U	49U	189																											
Total long-term debt	2,089,563	749,706	187,000	526,000	0	2,126,289	0	51,005																											
B. Short-term debt		Outstanding as of JULY 1, 2016				Amount - Omit cents																													
		61V \$																																	
		64V \$				0																													
		Outstanding as of JUNE 30, 2017				Amount - Omit cents																													
		61V \$																																	
		64V \$				0																													
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																		
Assessed Valuations by Levy Authority and County, AY2015/FY2017																																			
Actual valuation -- January 1, 2015																																			
		\$		45,768,796		x .05 = \$		2,288,440																											
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017																																		
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)																														
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61																																
	\$	\$	432,534			432,534																													
REMARKS																																			